



# Data Receipt Process Flows

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The cycle begins.....

**Sales  
Disclosure  
File**

The end result is.....

***Tax Bills  
Issued***



\* State offices include the Department of Local Government Finance, Legislative Services Agency, Auditor of State



Assessor submits.....

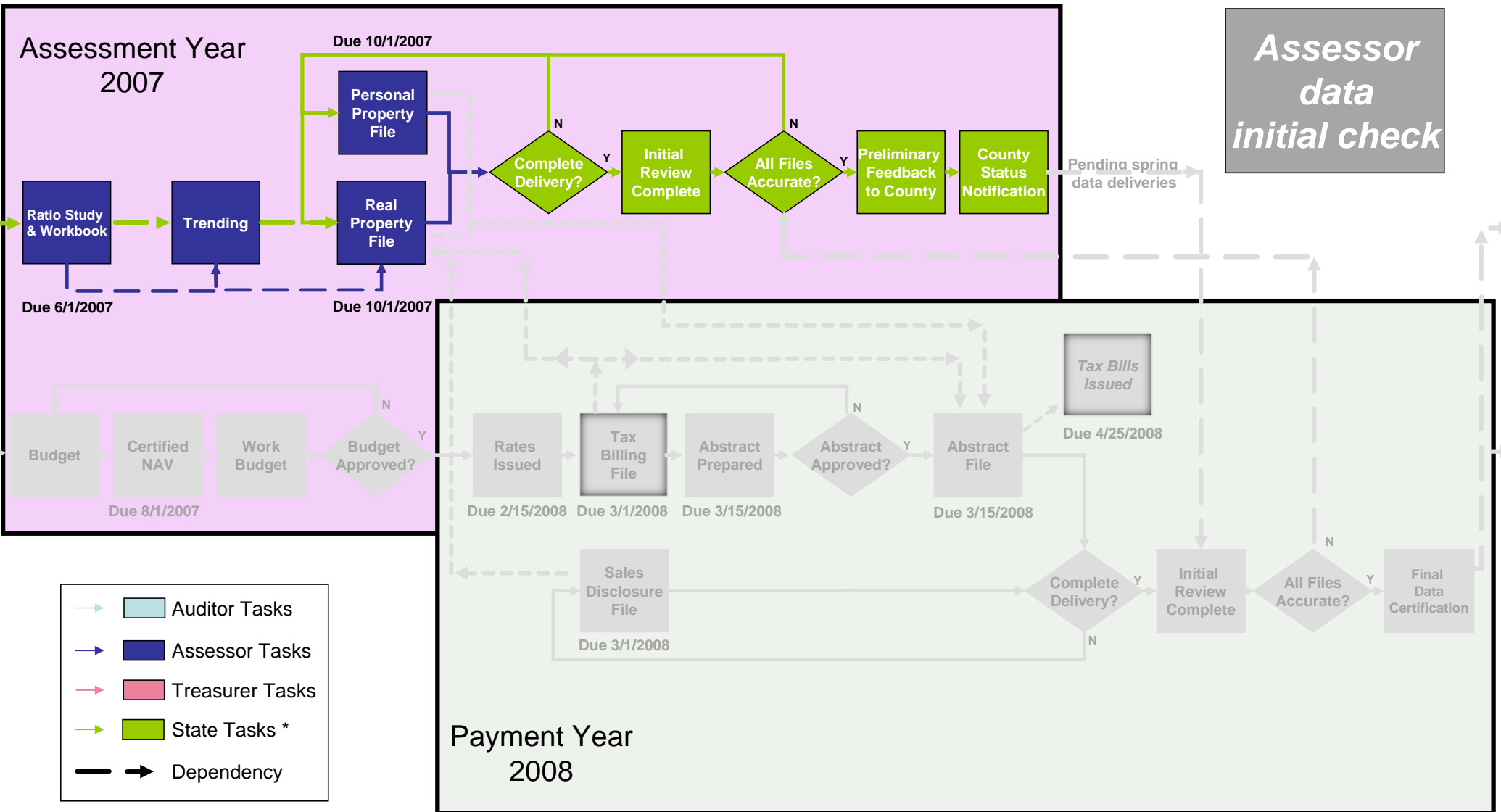
Ratio study  
& Workbook

Data Analysis forwards Assessment the  
compliant data needed for ratio study review

2005  
Sales  
Disclosure  
File

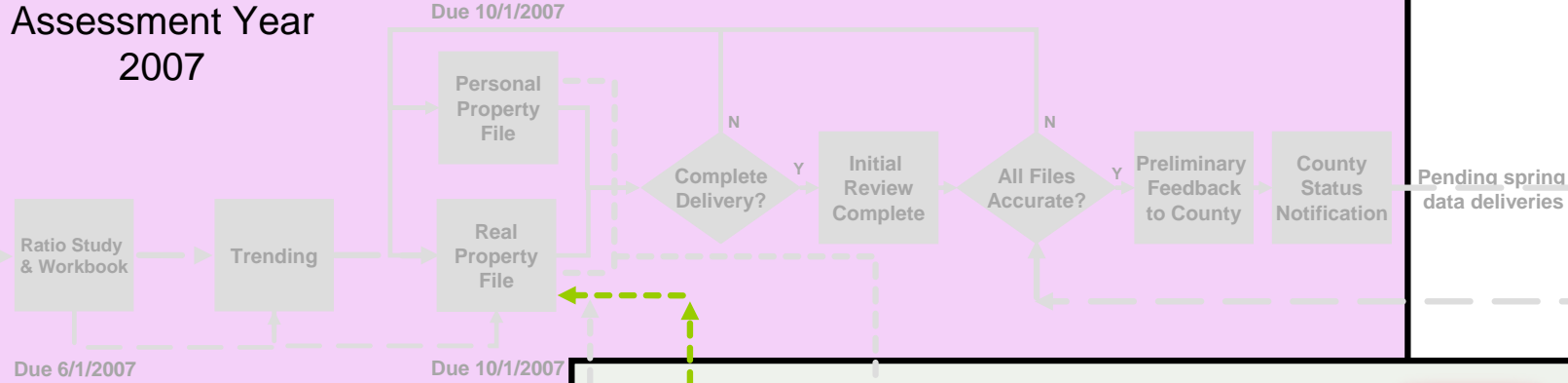
2006  
Sales  
Disclosure  
File

06/pay07  
Real  
Property  
File

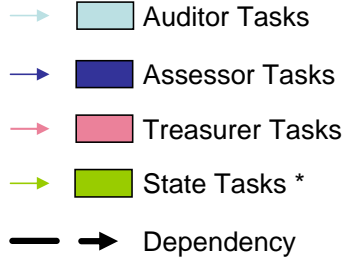
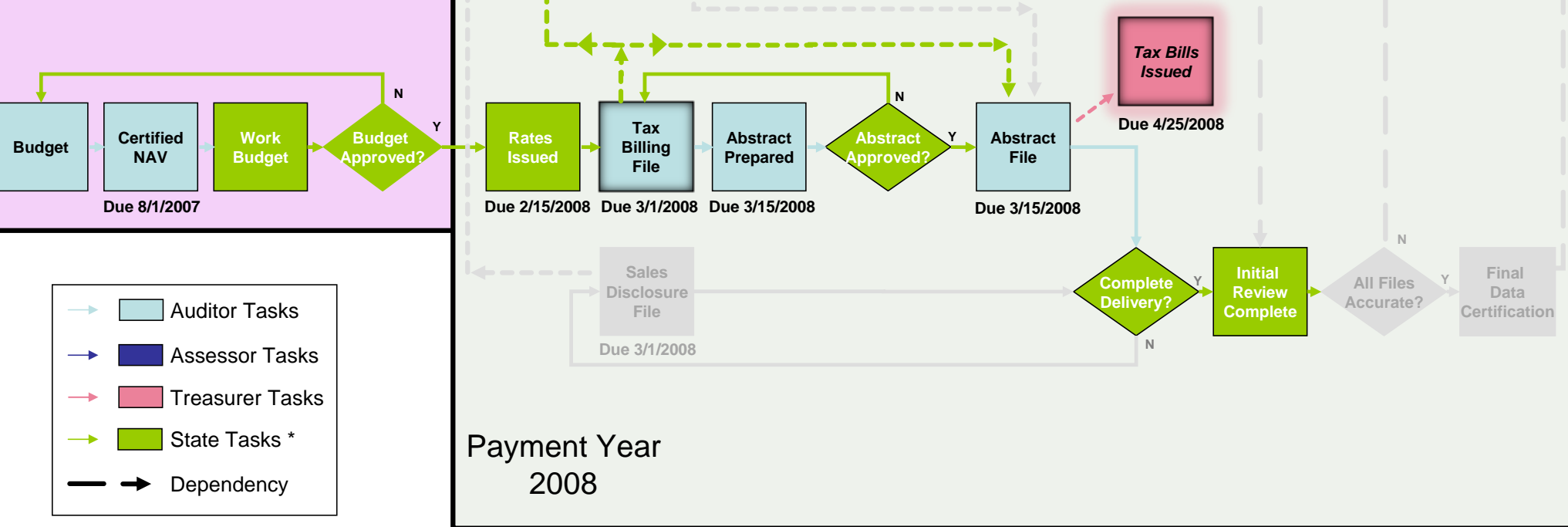


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## Assessment Year 2007

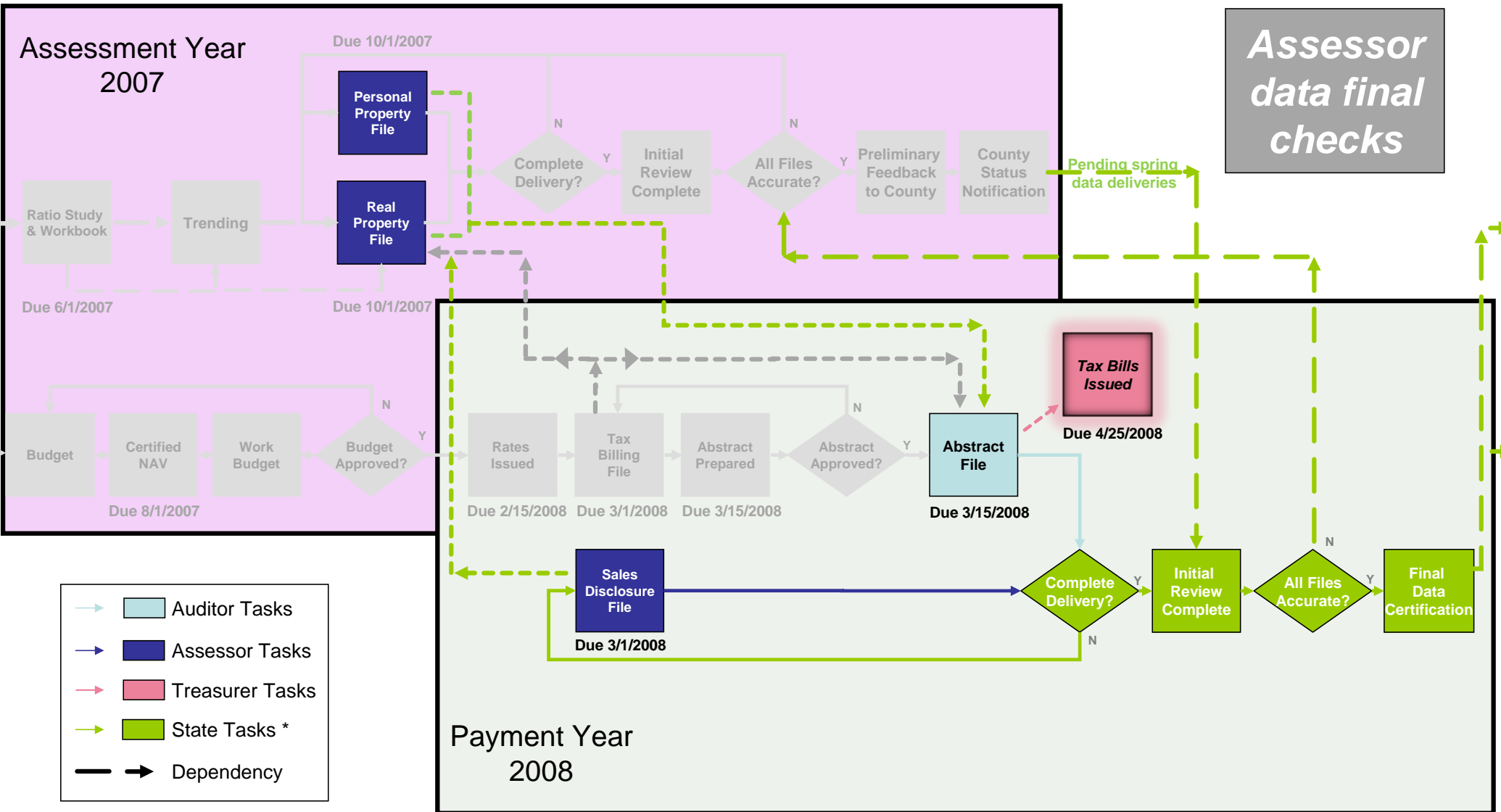


**Auditor  
data  
checks**

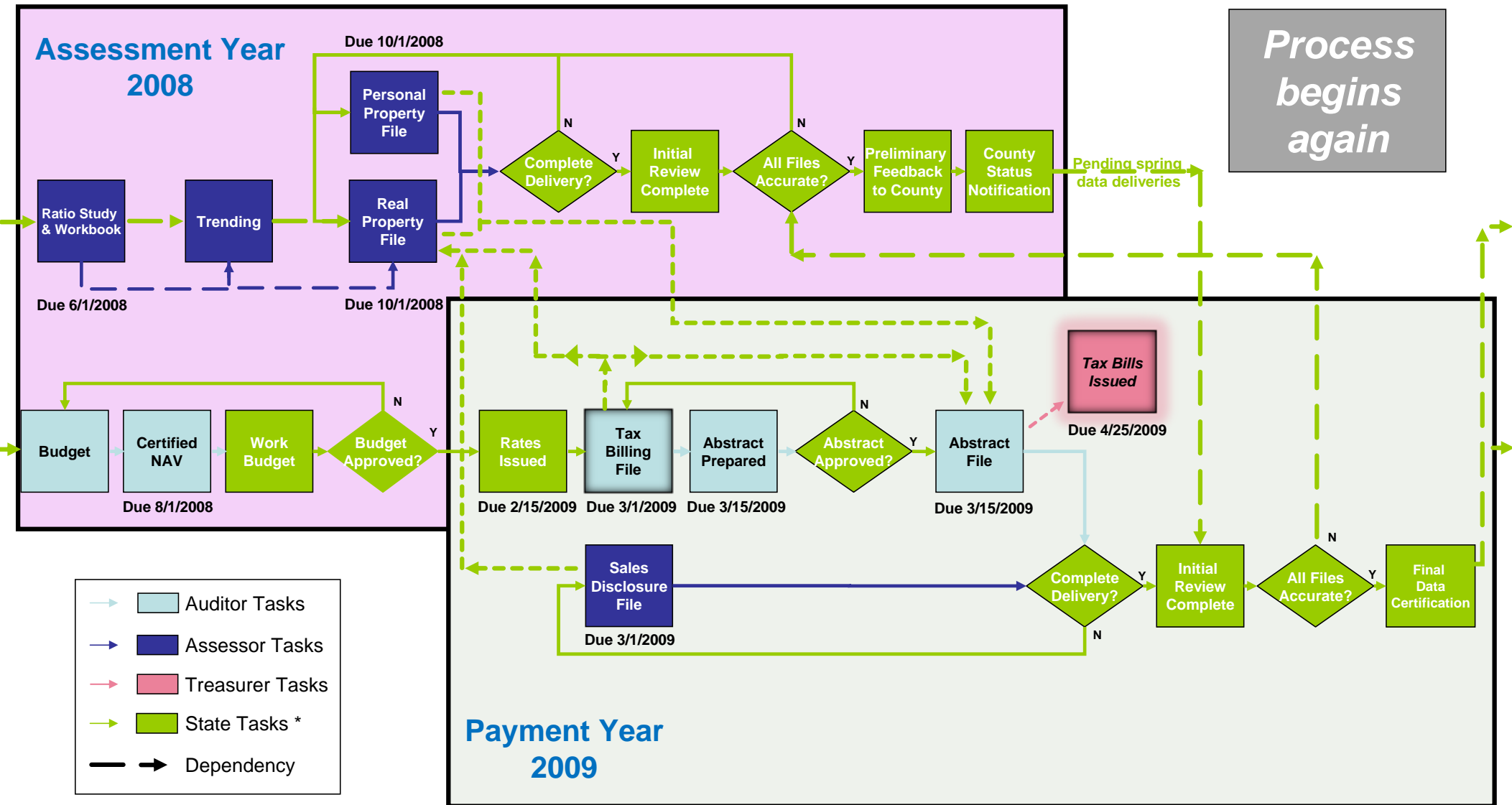


## Payment Year 2008

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### **Real Property – Most Common Compliance Issues**

- 1) Fields do not correctly total
- 2) Invalid property class codes
- 3) Invalid tax districts
- 4) Non-assessable property has assessed value
- 5) Assessed values by tax district and/or total county variance to abstract
- 6) PARCEL file does not match dependent files (i.e. LAND, IMPROV)

### **Personal Property – Most Common Compliance Issues**

- 1) Invalid NAICS codes
- 2) Assessed values include inventory values
- 3) Assessed value variance to abstract
- 4) Missing POOLDATA records
- 5) Locally assessed utilities reported in Business Depreciable Per Prop fields instead of the utilities fields

### **Auditor – Most Common Compliance Issues**

- 1) Abatement, UEZ, Investment deduction code &/or amount issues
- 2) No personal prop in file    3) Exempt codes incorrectly coded as “Other”
- 4) Assessed values by tax district &/or total county variances to abstract
- 5) Calculated net tax not matching reported net tax    6) No parcel # match

### **Sales Disclosures – Most Common Compliance Issues**

- 1) Records missing critical data (i.e. sales prices, buyer/seller names, etc)
- 2) No parcel number &/or tax district match to PARCEL file or 2<sup>nd</sup> year of sales
- 3) Non-exempt and/or valid record count does not fall within tolerances
- 4) Valid & non-valid confused with non-exempt & exempt classifications



## **All Datasets – Most Common Compliance Issues**

- 1) Improperly formatted files (i.e. character shift)
- 2) Invalid dates
- 3) Incorrect data type (letters in numeric fields)
- 4) Unknown or extra characters
- 5) Missing and/or non-standard data
- 6) Duplicate or missing Parcel Numbers and/or Tax ID Numbers

*“**The role of the Data Analysis team** is to test the data sufficiently so there is a reasonable expectation that it is both accurate and complete. When counties are unable to reach the pre-defined benchmarks, we must rely on written explanations from counties to assist in determining if the problem is county specific or it is something we must address statewide. This also serves as documentation for the circumstances pertinent to a county and may warrant our granting an adjustment to the requirement once the details have been reviewed.” – Bonita Wheatley*